

**BUTTE COUNTY
CHILDREN AND FAMILIES COMMISSION
Tuesday, October 12, 2004
Special Meeting Minutes**

Held at the Mira Loma Drive county offices, the meeting was called to order at 9:00 AM.

Item 1: Call to Order, Introductions and Agenda Review

Commissioners present: Pat Cragar, Mark Lundberg, Sandra Machida, Karen Marlatt, Gene Smith Alternates: Yvonne Nenadal and Mary Neumann

Commissioners absent: Jane Dolan, Jeff Fontana, Linda Moore and Phyllis Murdock

Staff present: Susan Billings, Anna Dove, Bobbi Dunivan, Cheryl Giscombe and Eva Puciata

Staff absent: None

Also present was: Jennie Sharkey/VOCS, Joy Kobelt/Matson & Isom and Cheryl Blanchette/Statewide Evaluation.

Item 2: Administration Committee Report

- A. Joy Kobelt of Matson & Isom presented the FY 03/04 Audit Report. The Audit was conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Matson & Isom concluded that the Commission's financial statements presented fairly, in all material aspects, the respective financial position of the government activities and the major fund of the Commission as of June 30, 2004, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Matson & Isom also noted that the Commission has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, as of June 30, 2004. There were no current findings by Matson & Isom. As well, the prior auditor recommended that the Commission defer the recognition of revenue until funds were expended for the School Readiness and Retention Incentives programs. It was determined through Matson & Isom's communication with the California Children & Families Commission, the funding source for both the School Readiness and Retention Incentives funding, that unexpected funds are to be included in restricted fund balance. Unexpected funds; therefore, should not be recorded as deferred revenue, but should be recorded as revenue when received. Prior period adjustments have been recorded in the financial statements to restate fund balances as of July 1, 2003.

The Auditor was quite impressed with the Commission's audit and with the level of cooperation and willingness of staff to quickly relay information. She had no suggestions for improvement.

Pat Cragar made a motion to accept the audit as written. Sandra Machida seconded the motion. The motion passed unanimously.

- B. Bobbi Dunivan presented an overview of the Annual Report Narrative. She noted that formatting restrictions on the State's reporting form were a barrier and that some sections had to be emailed directly to the State. Commissioners went page by page through the report, suggesting minor changes and corrections. They complimented Bobbi on her efforts and shared appreciation for the vignettes contained throughout the report. Commissioners reviewed the fiscal report, complimenting Eva on her hard work and offering no suggestions for change. Cheryl Blanchette reported on the

PEDS data, the first of its kind to come before the Commission. All agreed that the PEDS data has huge potential and paints a clear picture of the Commission's work in Butte County. In addition to minor changes to the narrative, Commissioners suggested that information about PEDS be included in the county profile.

Gene Smith made a motion to approve the Annual Report with suggested changes. Pat Cragar seconded the motion. The motion passed unanimously.

There was a break from 10:40-10:45 A.M.

- C. BCCFC staff members Bobbi Dunivan and Eva Puciata, and Heather Senske and Staci Howell of School Readiness completed the School Readiness report. Commissioners commented that the report is an accurate and detailed portrait of the program's status.

Pat Cragar made a motion to approve the School Readiness report as written. Sandra Machida seconded the motion. The motion passed unanimously.

- D. Bobbi Dunivan facilitated completion of the Childcare Retention Incentive Initiative report, with input and assistance from Butte County Office of Education and Valley Oaks Children's Services. It was noted that page two of the report was left blank, as CARES is working on an expanded version. The State is aware of the delay. Commissioners commented that the report is clear and straightforward.

Sandra Machida made a motion to approve the Childcare Retention Incentive Initiative report as written. Pat Cragar seconded the motion. The motion passed unanimously.

Public Comment: There was no public comment.

The meeting adjourned at 10:53 A.M.

Minutes by Susan Billings
Administrative Assistant
Approved November 19, 2004